



Form Cigar-1

Cigar and Smoking Tobacco Excise Tax Return

2006**Massachusetts
Department of
Revenue**

This return, together with payment in full, is due on or before the 20th day of the month following the close of the quarter.

Registration Section**For the Quarter Ending** 20**FID NO.** --**Excise on Cigars and Smoking Tobacco****1** Amount paid to acquire:

a	Cigars to be sold at retail	1a	
b	Roll-your-own tobacco (attach Schedule RYO)	1b	
c	Other tobacco (including pipe tobacco)	1c	
d	Total amount paid. <i>Add lines 1a through 1c</i>	1d	

2 Tax rate **2** .30**3** Tax. *Multiply line 1d by line 2* **3****4** Credit for cigar excise previously paid on returned product to wholesaler or manufacturer:

a	Cigars to be sold at retail	4a	
b	Roll-your-own tobacco (attach Schedule RYO)	4b	
c	Other tobacco (including pipe tobacco)	4c	
d	Total amount of credit. <i>Add lines 4a through 4c</i>	4d	

5 Total tax due. *Subtract line 4d from line 3* **5****6** Penalties **6****7** Interest **7****8** Total due **8****Declaration**

The undersigned certifies under the penalties of perjury that all items and statements herein contained or upon schedules attached hereto are true and accurate in every particular.

Signature of authorized officer	Date	Phone number		
Preparer's signature	Social Security number	Date	<input type="checkbox"/> Check if self-employed	Employer Identification number
Firm name (or yours, if self-employed) and address	City/Town	State	Zip	

Mail to: **Mass. Department of Revenue, PO Box 7022, Boston, MA 02204.** Make check or money order payable to: **Commonwealth of Massachusetts.**



08/06

Massachusetts
Department of
Revenue

Schedule RYO

Roll-Your-Own Tobacco

Name

Social Security or Federal Identification number

For the quarter ending

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Brand and manufacturer information for RYO that may be legally sold in Massachusetts after August 4, 2004 is available on the TPM Directory at www.dor.state.ma.us/cigarette/cigarette.htm. Manufacturers listed on the TPM Directory are Participating Manufacturers, unless "NPM" appears below the manufacturer's name. **Products not listed on the TPM Directory may not be legally sold in Massachusetts.**

Part 1. Participating Manufacturers.

Name of manufacturer	Brands	Name of wholesaler	Dates RYO was purchased	Total ounces of RYO purchased
1. TOTAL				

Part 2. Non-Participating Manufacturers. For all RYO brands other than those named above.

Name of manufacturer	Brands	Name of wholesaler	Dates RYO was purchased	Total ounces of RYO purchased
2. TOTAL				

The number of ounces of RYO purchased can be determined by multiplying the number of containers purchased by the ounces per container.

A signed Schedule RYO must be filed with Form Cigar-1, even if no RYO was purchased in the relevant period.

Declaration

I declare under the penalties of perjury that this return has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Signature of authorized officer

Date

Phone number

Preparer's signature

Social Security number

Date

☐ Check if self-employed

Employer Identification number

Firm name (or yours, if self-employed) and address

City/Town

State

Zip

IMPORTANT NOTICE REGARDING QUARTERLY FORM CIGAR-1

Dear Taxpayer:

Enclosed is your quarterly Form Cigar-1 (Cigar and Smoking Tobacco Excise Tax Return). This Return is due the 20th day of the month following the end of the quarter for which the excise is reported . Please mail the Return to the address listed on the Form Cigar-1.

Please complete the Return in its entirety. Additionally, Schedule RYO (Roll-Your-Own Tobacco) must be filled out and submitted with the Form Cigar-1 for the Return to be considered complete. YOU MUST INCLUDE THE BRAND NAME OF THE RYO'S WITH THE MANUFACTURER. Remember to complete the Schedule RYO, sign it, and submit it with the Form Cigar-1.

If you do not sell roll-your-own tobacco, Schedule RYO must still be submitted with your Form Cigar-1. Enter "none" on the Schedule RYO, sign it, and submit it with your Form Cigar-1.

Any Form Cigar-1 without a Schedule RYO will be treated as an incomplete or insufficient return and, pursuant to M.G.L. c. 62C, § 28, the Department of Revenue may assess the tax and double that tax amount, in addition to penalties and interest.

Please note that the information on the Schedule RYO is used by the Massachusetts Office of the Attorney General to determine tobacco manufacturers escrow payments and enforce compliance with the Tobacco Master Settlement Agreement. Therefore, it is important to the Commonwealth that you complete it fully and accurately.

If you have any questions regarding the Form Cigar-1 or Schedule RYO, please call 617-887-5090.

Sincerely,
Cigarette Excise Unit
Bureau of Desk Audit

NOTICE TO CIGAR AND SMOKING TOBACCO RETAILERS
SECOND LEGISLATIVE CHANGE RE-IMPOSES THE OBLIGATION
TO COLLECT CIGAR AND SMOKING TOBACCO EXCISES ON RETAILERS

As the Department of Revenue (the "Department") notified you in July, as the result of legislation signed by the Governor on June 24, 2006, the cigar and smoking tobacco excises were imposed on the wholesalers of these products from that date forward. In addition, the June legislation required the Department to license cigar and smoking tobacco manufacturers, wholesalers, and retailers. However, section 7 of the Sales Tax Holiday Bill, which was signed by the Governor and took effect on August 2, 2006, nullified the June legislative changes. As a result of this legislation, wholesalers were obligated to collect the cigar and smoking tobacco excise for the period June 24, 2006 through August 1, 2006 only.

As of August 2, 2006, retailers are again responsible for collecting the cigar and smoking tobacco excise. Retailers are not responsible for collecting the cigar and smoking tobacco excise for the period June 24, 2006 through August 1, 2006, however during this period, the retailer should have been paying the excise to their wholesaler. Because of this legislative change, at this time **the Department will not license cigar or smoking tobacco manufacturers, wholesalers, or retailers.**

As they did prior to June 24, 2006, retailers will again file quarterly returns on Form Cigar-1 and will remit the excise collected with the returns. Form Cigar-1 is due on the twentieth day of the month following the end of the quarter for which the excise is reported. As the Department notified you in June, retailer returns for the second quarter of 2006 should have covered the period April 1, 2006 through June 23, 2006 only. Retailer returns for the third quarter of 2006 will cover the period **August 2, 2006 through September 30, 2006** only and will be due by October 20, 2006.

The Department reminds retailers of the importance of fully and accurately completing a Schedule RYO as part of each Form Cigar-1. The Department will treat a Form Cigar-1 that does not contain a signed Schedule RYO as an incomplete or insufficient return and may impose appropriate penalties.

If you have any questions, please consult Technical Information Release 97-1, which is available on the Department's web site, or call 617-887-5090.

Massachusetts Department of Revenue

Schedule A

(to be filled out with Form Cigar-1)

Cigars and Smoking Tobacco Purchased June 1, 2006 - September 30, 2006

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Taxpayer's Name

Federal Identification Number

Street Address

City/Town

State

Zip Code

Please list vendors from whom you purchased or acquired cigars or smoking tobacco since June 1, 2006.

Indicate purchases that excise was paid directly to the wholesaler by checking box.

Name	Address	Excise Paid

A signed Schedule RYO must be filed with Form Cigar-1, even if no RYO was purchased in the relevant period.

Declaration

I declare under the penalties of perjury that this return has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Signature of authorized officer

Date

Phone number

Preparer's signature

Social Security number

Date

Employer Identification number

Firm name (or yours, if self-employed) and address

City/Town

State

Zip

Please attach Schedule to Form Cigar-1.